IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 6TH JULY 2007 / 15TH ASHADHA 1929

WP(C).No. 20894 of 2007(K)

PETITIONER:

M/S UNIVERSAL LUGGAGE MANUFACTURING COMPANY LTD., CHITTOOR ROAD BRANCH,VADUTHALA, ERNAKULAM, KOCHI-23 REPRESENTED BY SENIOR COMMERCIAL OFFICER & POWER OF ATTORNEY HOLDER SRI. P.F.BABY.

BY ADV. SRI.E.P.GOVINDAN

RESPONDENTS:

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1. ASSISTANT COMMISSIONER(ASSMT), SPECIAL CIRCLE II, COMMERCIAL TAXES, ERNAKULAM.

2. DY. COMMISSIONER(APPEALS), COMMERCIAL TAXES, ERNAKULAM.

3. INSPECTING ASST. COMMISSIONER, COMMERCIAL TAXES, ERNAKULAM.

4. STATE OF KERALA, REPRESENTED BY SERCRETARY, TAXES DEPARTMENT, GOVERNMENT SECRETARIAT, TRIVANDRUM.

BY GOVT.PLEADAER SRI.CK.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 06/07/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR,J

W.P.(C) NO.20894 of 2007

Dated this the 6th day of July, 2007

JUDGMENT

Since the petitioner has filed appeal against sales tax assessment for the assessment year 2004-2005, there will be a stay against Ext.P1 recovery proceedings till disposal of the appeal on the petitioner remitting Rs.One lakh within two months from now.

2. The Appellate Authority is directed to take up the appeal and dispose of the same within three months from the date of making payment as above. If the petitioner does not make payment as above, entire demand can be recovered during pendency of the appeal and in that case appeal will be taken up in the usual course. No collection charges will be recovered from the amount paid by the petitioner.

The writ petition is disposed of as above.

C.N.RAMACHANDRAN NAIR,
JUDGE

CSS